

Montana Employer's Unemployment Insurance (UI) Quarterly Wage Report - Form UI-5G

Telephone (406) 444-3834 -- Fax (406) 444-0629

Line-by-Line Instructions

Step 1. Corrections/Changes.

Check any boxes that apply.

- If you did not pay wages during the quarter, check the "no wages paid" box or write "none" on line 1 (Step 3), sign and return the form. A report must be filed even if you did not pay wages during the quarter.
- If you sold your business, please list the name and address of the new owner.
- If you ceased employing during the quarter, write the date of your last payroll.
- Verify the accuracy of your business name, mailing address and identification numbers. If there are any corrections, please note them in this space or in the address block.
- If you are amending the UI tax or wages on a previously filed report, make a copy of the report you want to amend, check the "amended report" box on the copy and make corrections using red ink.

Step 2. Unemployment Insurance Employee Wage Listing.

Complete this step if you had employees during the quarter. If you have more employees than can be listed on this form, you can obtain a supplemental wage listing by going to our website (<http://uid.dli.state.mt.us/tax/uitaxforms.asp>) or calling the number above, or you may list the employees in a computer spreadsheet using the same order/format as shown on Step 2, UI employee wage listing.

- Enter the Social Security Number for each employee.
- Enter the last name, first name and middle initial (optional) of each employee.
- UI wages are reportable in the quarter paid to the employee, regardless of when the wages were earned. Enter the total reportable UI wages paid to each employee during the quarter. Always enter the grand total at the end of the wage listing. If the wage listing has multiple pages, please subtotal each page.

Step 3. Calculate Tax.

Line 1 - Total wages, salaries, bonuses, commissions, etc. Enter the total wages paid to your employees during the quarter that are subject to Montana Unemployment Insurance. This amount must equal the total wages reported on the Unemployment Insurance Employee Wage Listing (Step 2) for the quarter. If you have questions, refer to the Montana Unemployment Insurance Employer Handbook or call us at the phone number above.

Line 2 - UI Total tax rate. The Montana Employer's Quarterly UI Wage Report form sent to you is preprinted with this employer-specific information. For governmental employer accounts, the UI Total Tax Rate is the total of the employer's UI contribution rate and the administrative fund tax rate. UI contribution rates are unique to each employer and are recomputed each year, thus it is important to verify this information if you do not use a form pre-populated by the Department. For reimbursable accounts, the UI Total Tax Rate is strictly the 0.05% (0.0005) Administrative Fund Tax, as these employers do not have an experience rate.

Line 3 - Total tax. Compute the total UI Tax (line 1 times line 2) and enter the computed amount.

Line 4 - Credits – overpayments from prior quarters. Use this line only if you have a credit balance previously verified by the department. Use line 5 for credit balances resulting from adjustments that accompany this report.

Line 5 - Adjustments to prior quarters. Enter amounts that were underpaid or overpaid in previous quarters. Attach an explanation of the adjustment, including the quarter(s), wages and taxes being adjusted. If you are amending a report for a prior quarter, simply make a copy of the report and wage listing and show corrections in red ink.

Line 6 - Balance due. Compute and enter the amount due, if any.

(Line 3 minus line 4, plus or minus line 5 = line 6.)

Line 7 - Late filing penalty and interest

Use the table below to calculate the penalty and interest due if you file your report or pay taxes after the due date. If you would like the department to calculate this for you, leave this line blank and we will notify you of any additional amounts due.

Late Payment Penalty	1.5% per month of the unpaid tax, or any portion of a month, up to 18% maximum
Late Reporting Penalty	A \$50 penalty or the amount of the tax due, whichever is less, if the report isn't received by the time the delinquent report notice is generated
Subpoena Penalties	A \$50 penalty is due if the department is required to issue a subpoena to obtain overdue reports and/or payments, and an additional \$100 penalty is assessed if the employer does not comply with the subpoena
Interest	1% interest per month or any portion of the month, 12% per annum

The following example illustrates how penalty and interest is calculated:

\$100 Balance Due (line 8) paid 2 months late:	
Late payment penalty: $\$100.00 \times 1.5\% \times 2 \text{ mos.}$	= \$ 3.00
Late reporting penalty: flat rate =	50.00
Interest: $\$100 \times 1\% \times 2 \text{ mos.}$	= 2.00
P&I to enter on line 9 =	\$55.00

Line 8 - Total payment enclosed. Make your payment to UI Tax Program.

Step 4. Number of UI Employees.

The data reported should be a count of all full-time and part-time workers who worked during or received pay (subject to Unemployment Insurance law) for the payroll period that includes the 12th day of the month. If there is no employment in the payroll period, enter zero for that month.

Step 5. Signature.

Sign and mail all applicable items (quarterly report, payment and any additional wage listings).

- Authorized Signature is required from a person who has responsibility for the accuracy of the information on this report. Also list the title and telephone number of this person.
- Name and telephone number of Contact Person is helpful if we need to ask a question about the information or payment submitted. The signature of the contact person isn't necessary.

Do not photocopy or use someone else's quarterly report form. Since the quarterly report is generated specifically for each business, using someone else's form can create errors on your account.

Make a copy of the completed report
for your records and send the original to:

UI Tax Program
PO Box 6339
Helena MT 59604-6339